



Agency Records Disposition Schedule

Department: Office of the State Auditor

Section:

Division:

Sub-Section:

TITLE: Annual Reports of Political Subdivisions

CUTOFF:

DESCRIPTION: Reports may include but not limited to: county annual budgets, county annual financial reports, Sheriff Retirement Fund Collection Reports, political subdivision financial statements, Fire Protection District audit reports. Per RSMo 105.145, state law requires various political subdivisions to file annual reports with the State Auditor.

RETENTION: Years: 5 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 4906

SERIES STATUS: Approved

APPROVAL DATE: 12/17/2008

TITLE: Audit Reports

CUTOFF: Completion of Audit

DESCRIPTION: Final reports prepared by the State Auditor. The report details and examines an agency's operation and performance. Audits may be conducted on state agencies, courts, counties, school districts, and by citizen petition on school districts, certain counties, and other political subdivisions, per RSMo. 29.200, 29.230.1, 29.230.2 and 29.205.

RETENTION: Years: Months: Days:

NOTES: Agency retains one copy. One copy to Missouri State Archives.

DISPOSITION ACTION: Permanent

SERIES: 4905

SERIES STATUS: Approved

APPROVAL DATE: 12/17/2008

TITLE: Audit Working Papers

CUTOFF: Completion of Audit

DESCRIPTION: Supporting documentation of audits performed by the State Auditor

RETENTION: Years: 11 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 4904

SERIES STATUS: Approved

APPROVAL DATE: 12/17/2008



Agency Records Disposition Schedule

Department: Office of the State Auditor

Section:

Division:

Sub-Section:

TITLE: Fiscal Notes for Initiative Petitions

CUTOFF: EOSFY

DESCRIPTION: State Auditor prepares fiscal notes for proposed measures to be presented to voters to amend the statutes or the constitution per RSMo 116.170 and 116.175

RETENTION: Years: 11 Months: Days:

NOTES:

DISPOSITION ACTION: Permanent - Transfer to Missouri State Archives

SERIES: 22993

SERIES STATUS: Approved

APPROVAL DATE: 12/17/2008

TITLE: General Obligation Bond Registers

CUTOFF: After bond is satisfied

DESCRIPTION: Registers listing bonds and amounts issued by political subdivisions. Registers include but not limited to: the name of the issuer of the bonds, amount of the bonds, maturity dates, interest rates, and provisions with respect to repayment per RSMo 108.240.

RETENTION: Years: Months: Days:

NOTES:

DISPOSITION ACTION: Permanent - Transfer to Missouri State Archives

SERIES: 4908

SERIES STATUS: Approved

APPROVAL DATE: 12/17/2008

TITLE: General Obligation Bond Transcripts

CUTOFF:

DESCRIPTION: Bond transcripts include but not limited to the Bond Ordinance, Notice of Bond Sale, Specimen Bond, various information related to Election Proceedings, Paying Agent's Closing Certificate, Purchaser's Receipt for Bonds, Approving Opinion of Bond Counsel, etc. Transcripts are reviewed to determine whether proceedings comply with all conditions of the laws as required by Section 108.240 RSMo.

RETENTION: Years: 31 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 4909

SERIES STATUS: Approved

APPROVAL DATE: 12/17/2008



Agency Records Disposition Schedule

Department: Office of the State Auditor

Section:

Division:

Sub-Section:

TITLE: Tax Rate Data

CUTOFF:

DESCRIPTION: State Auditor annually reviews all tax rates proposed by political subdivisions for compliance with state law per RSMo. 137.073.6.

RETENTION: Years: 11 Months: 0 Days: 0

NOTES:

DISPOSITION ACTION: Destroy

SERIES: 4907

SERIES STATUS: Approved

APPROVAL DATE: 12/17/2008
